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**STATE BOARD OF EQUALIZATION**

Sacramento, California  
August 1, 1951

Mr. \_\_\_\_\_

R. G. Hamlin

Peat Moss and Peat Humus

In response to your inquiry of July 10 you are advised that the Department of Agriculture has informed us that peat moss and peat humus are similar products, differing only in quality, and that each product is a soil amendment and not a fertilizer. Accordingly, the tax will apply to sales of either peat moss or peat humus at retail whether or not it is used for growing food producing plants.